

Exhibit 22

*State of California ex. rel. Ven-A-Care of the Florida Keys, Inc. v.
Abbott Laboratories, Inc., et al.*

Exhibit to the Declaration of Nicholas N. Paul in Support of Plaintiffs' Motion for Summary
Judgment as to Defendant Dey

December 17, 1998

Dey Laboratories
Todd Galles
(707) 224-0495

Dear Todd:

Per your request, I am providing you with a list of the State Medicaid agencies who utilize wholesaler cost as a basis for reimbursement. The states are as follows

Alabama

Colorado

Florida

Maryland

Massachusetts

Rhode Island

I do not have direct contacts at these agencies.

I hope this helps.

Sincerely,



Kathy Gursesell
Research Associate
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